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Vermont Unemployment Tax Reporting

Employers with **more than 25 employees** in Vermont are required by law to register and file quarterly C-101 Wage and Contribution Reports electronically. Click on "Unemployment Insurance-Employer Applications" on the left hand side of our website and then select "Register For UI Quarterly Tax Reporting". The following tables are used to calculate amounts due on the Quarterly C-101 Wage and Contribution Report.

Taxable Wage Base	Calendar Year	Taxable Wage Base
	2012	\$16,000
	2011	\$13,000
	2010	\$10,000
	2009 and before	\$8,000
Health Care Contributions	Report Qtr Ending Dates:	# of exempted FTEs
	09/30/09 and subsequent	4
	09/30/08 - 06/30/09	6
	06/30/07 - 06/30/08	8
		Uncovered FTE Contribution Rate
	03/31/12 and subsequent	\$119.12
	03/31/11 - 12/31/11	\$113.03
	3/31/10 - 12/31/10	\$101.74
	06/30/07 - 12/31/09	\$91.25
Interest	1.5% Monthly; 18% Annually	

The following documents or publications are necessary for you to be informed of your responsibilities related to the Unemployment Insurance and other programs within the Vermont Department of Labor.

- Employer's Quarterly C-101 Wage and Contribution Report and instructions (C-101) provides step by step instructions for completion of the C-101 quarterly report
- A Guide for Health Care Contribution Reporting (HC-3) provides step by step instructions for the Health Care reporting section of the quarter C-101 quarterly report
- Unemployment Insurance poster (A-26) must be posted for workers to view
- Employer Information Manual (A-23) a comprehensive overview of details you need to know about the unemployment insurance program
- Notice Minimum Wage (WH-11) must be posted for workers to view
- New Hire Reporting Requirements (C-63) must report within 10 days of hire
- Memo from the Workers Compensation Division information about coverage
- List of Mandatory Posters and Helpful Telephone Numbers review carefully as some of these documents have not been enclosed.

These documents or publications may be downloaded from our website at www.labor.vermont.gov by going to "Forms and Publications". If you do not have access to the web, please call. REMEMBER - It is your responsibility to periodically check our website for potential updates.